

APPENDIX B

**MUNICIPAL DISTRICT OF
BONNYVILLE NO 87
Statement of Financial Position
as at March 31, 2025**

| | March 2025 | March 2024 |
|--|-----------------------|-----------------------|
| FINANCIAL ASSETS | | |
| Cash and temporary investments | 5,411,472 | 16,865,125 |
| Accounts receivable | | |
| Taxes and grants in place of taxes | 623,867 | 490,751 |
| Trade and other | 1,006,424 | 1,500,835 |
| Loans Receivable | 7,108,534 | 7,410,894 |
| Debt recoverable - local improvements | 157,686 | 229,515 |
| Land held for resale | 344,395 | 344,395 |
| Investments | 124,025,494 | 96,779,852 |
| | 138,677,872 | 123,621,367 |
| LIABILITIES | | |
| Accounts payable and accrued liabilities | 1,905,327 | 11,677,031 |
| Deposit liabilities | 1,900,776 | 1,424,326 |
| Deferred revenue | 7,369,869 | 3,694,721 |
| Employee benefit obligations | 1,127,702 | 1,103,414 |
| Long-term debt | 8,238,979 | 9,131,947 |
| Asset Retirement Obligation | 4,481,064 | 4,356,873 |
| | 25,023,717 | 31,388,312 |
| NET FINANCIAL ASSETS | 113,654,155 | 92,233,055 |
| NON-FINANCIAL ASSETS | | |
| Tangible capital assets | 262,443,452 | 271,765,069 |
| Inventory for consumption | 40,073,717 | 44,608,005 |
| Prepaid expenses | 47,309 | 32,230 |
| | 302,564,478 | 316,405,304 |
| ACCUMULATED SURPLUS | 416,218,633 | 408,638,359 |